

UNITED STATES GOVERNMENT
National Labor Relations Board
Office of Inspector General



Travel Cards

Report No. OIG-AMR-66-11-01

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Travel Card (OIG-AMR-66), dated March 15, 2011

EXECUTIVE SUMMARY

National Labor Relations Board employees are required to use the Government contractor-issued travel credit card for all expenses incurred when traveling on official Government business. The following report details our efforts to review the National Labor Relations Board's travel card program.

For the purpose of our review, we wanted to ensure that the travel card program met Office of Management and Budget requirements, determine whether the Finance Branch is appropriately administering the travel card program, and review the travel card transactions from a different perspective than is currently being done by the Finance Branch.

We generally found that the National Labor Relations Board's travel card program did not meet the requirements of the Office of Management and Budget. This is largely due to the fact that the Finance Branch did not have a travel card management plan. Although we also found that the Finance Branch's monitoring of the employee travel card use is adequate, other aspects of the travel card program could be improved.

Our review of employee travel card transactions found 534 questionable transactions. The monitoring by the Finance Branch generally focused on reviewing transactions in a set of merchant category codes and reviewing reports related to delinquent accounts. Rather than duplicating those efforts, our testing of transactions focused on the timing and location of the travel card transactions and a different variety of merchant category codes. Through this testing, we identified 464 transactions that appear to be improper because the employee was not in a travel status and 41 transactions that appear to be unrelated to official travel that occurred while the employee was in a travel status. We also identified 29 cash advances that appear to be unrelated to official travel. All of the questionable transactions that we identified will be reviewed for employee misconduct.

We are making eight recommendations that we believe will assist in managing the travel card program and strengthen its internal controls.

In comments to the draft audit report, management did not comment on our findings and agreed with seven of the eight recommendations. Management disagreed with our recommendation to refer all past due cardholders and suspected travel card misuse to the Special Counsel to the General Counsel. Management's comments are included as an appendix to the audit report.

BACKGROUND

National Labor Relations Board's (NLRB or Agency) personnel are required to use the Government contractor-issued travel credit card for all expenses incurred when traveling on official Government business. At the NLRB, the travel card is issued by Citibank and the travel card program is administered by the Finance Branch.

The travel card may be used to obtain cash advances; to purchase airline tickets, lodging, and rental cars; and for other travel-related expenses. Travel cards may not be used for personal expenses while on official travel.

During Fiscal Year (FY) 2010, 780 employees used the travel cards for 11,857 merchant transactions totaling almost \$1.2 million, and 66 employees used the travel cards to obtain 192 cash advances totaling more than \$27,000.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit was to determine whether the NLRB's travel card program is operated in accordance with applicable laws, regulations, and Agency policies and whether controls are sufficient to prevent or detect waste, fraud, and abuse. Our scope was travel card activity during FY 2010.

We reviewed Governmentwide laws, regulations, and policy documents related to the use of travel cards and travel expenses. We also reviewed Agency policies and procedures and interviewed Agency personnel to identify operating procedures.

We reviewed the Finance Branch's activity related to monitoring travel card transactions and delinquencies, performing credit checks, providing required training for new cardholders, and canceling accounts of separated employees. We also reviewed travel card rebate activity.

We reviewed travel card activity to determine whether employees were using the travel card for transactions that were not related to official travel. We tested travel card transactions to determine if employees were on official travel at the time of the transaction and whether the merchant

would have provided travel-related goods or services. We also tested transactions that occurred on weekends and holidays, in or near the employee's official duty station, and charges to merchant category codes (merchant codes) inconsistent with official travel. We reviewed travel card activity related to cash advances to determine whether the cash advances were made during or around the time of official travel and if the amount was reasonable as compared to the travel reimbursement.

We conducted this performance audit in accordance with generally accepted government auditing standards during the period June 2010 through February 2011. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We conducted this audit at NLRB Headquarters in Washington, DC.

FINDINGS

We found that although the Agency has policies related to the use of the travel card, it had not developed a management plan for the travel card as required by the Office of Management and Budget (OMB). We also found that the Agency does not have a travel card training program, Finance Branch was not always canceling cards of separated employees, and employees did not always use their cards when on official travel.

We also found that the Finance Branch is monitoring travel card use and is generally checking the creditworthiness when it sets travel card credit limits.

We identified employees who may have improperly used their travel card for personal expenses or otherwise. We referred these employees for investigatory review.

TRAVEL CARD MANAGEMENT PLAN

OMB Circular A-123, Appendix B, requires each agency to develop and maintain a charge card management plan, update the plan at least annually, and submit a copy of their plan to OMB on an annual basis, not later than January 31 of each calendar year.

In response to our request for a copy of the NLRB travel card management plan, Finance Branch officials initially stated that their travel card policies are identified in Administrative Policy Circular (APC) 08-04, NLRB Travel Guidance, dated August 6, 2008. They also stated that the annual reporting requirement was met by the Federal Managers' Financial Integrity Act Statement of Assurance that is included in the Agency's Performance and Accountability Report. Finance Branch officials later stated that the NLRB does not have a travel card management plan and had not met the reporting requirement.

Because of the apparent confusion regarding the requirement for a management plan, we contacted the OMB official responsible for the travel card program and confirmed our understanding that agencies are required to submit charge card management plans annually. The OMB official also reviewed the FY 2010 files and confirmed that OMB did not have a copy of the NLRB's management plan.

Although APC 08-04 is not a substitute for a management plan, we compared it to OMB requirements to determine what additional policies and procedures, if any, would need to be developed. The table below shows that comparison:

**Comparison of OMB Requirements to
NLRB Travel Guidance**

OMB Requirements	Included in NLRB Travel Guidance
Identification of key management officials and their responsibilities for each charge card program. These officials will include, but are not limited to, Agency/Organization Program Coordinator (A/OPC), Approving Officials, or other equivalent officials, and other accountable/billing officials	No
Establishment of a process for formal appointment of cardholders and approving officials, where applicable	Yes
Implementation of a process to ensure the credit worthiness of new charge card applicants consistent with chapter 6 of this guidance	Yes
Description of agency training requirements	No
Management controls, policies, and practices for ensuring appropriate charge card and convenience check usage and oversight of payment delinquencies, fraud, misuse, or abuse	No
Establishment of appropriate authorization controls	No
Implementation of policies and practices to ensure strategic sourcing consistent with Chapter 8 of this Guidance	Not Applicable
Explanation of how available reports and data are used for monitoring delinquency, misuse, performance metrics, spend analysis, and other relevant transactions and programs management issues	No
Documentation and record retention requirement	No
Recovery of travel cards when employees terminate employment, and if applicable, when an employee moves to a different organization	No
Description of how the agency will ensure the ongoing effectiveness of the actions taken pursuant to this guidance, including, but not limited to, evaluating the effectiveness of training (Chapter 3), risk management controls (Chapters 4 and 6), refund management controls (Chapter 7), strategic sourcing policies (Chapter 8), and tax recovery efforts (Chapter 11)	No

At the exit conference on February 8, 2011, Finance Branch officials stated that they submitted a travel card management plan to OMB. A copy of the travel card management plan was provided to the OIG after the exit conference. After receiving the travel card management plan, we obtained information documenting that it was sent to OMB on February 7, 2011. We will review the plan to determine whether it meets OMB requirements and whether it was implemented during the audit follow-up process.

Recommendation

We recommend that the Finance Branch Chief:

1. Implement a written travel card management plan that meets OMB requirements.

MONITORING

The Finance Branch is monitoring travel card use, but the procedures used by the Finance Branch were not documented in written policies and procedures. Such documentation is required to meet the standards for proper internal control.

The process described by the Finance Branch involved using reports available from Citibank that identify delinquent accounts and transactions that were assigned certain merchant codes.

Citibank has a monthly report that identifies employees with delinquent accounts and provides information regarding the number of days the account is past due, the amount past due, and the account balance. Finance Branch officials stated that they use this report to determine when an account was more than 60 days past due and that they then send an e-mail message to the employee to prompt the employee to make a payment. The procedures described to us did not include informing the employee's supervisor or Agency management when the account is more than 60 days past due.

We obtained the past due reports for FY 2010 and reviewed the e-mail messages sent to the employees. We found that all 13 employees with delinquent accounts were sent e-mail

messages by the Finance Branch. Of those 13 accounts, Citibank suspended 11 accounts until the balance was no longer past due and canceled two accounts when the balances were not paid. Eventually, all past due amounts were paid in full either by the employee or a collection agency.

To determine whether the travel cards were being used for non-travel related items, the Finance Branch queries the Citibank database monthly for transactions that have merchant codes that they determined were inconsistent with official travel. These codes include items such as department stores, insurance sales, dry cleaners, book stores, office supply stores, grocery stores, drug stores, and motion picture theaters. The Finance Branch officials then select transactions and question the employees about his or her travel card activity. The selected employees receive an e-mail message from a Finance Branch official requesting an explanation of the purchase.

In FY 2010, Finance Branch officials identified 105 questionable transactions that resulted in an e-mail message being sent to a cardholder. As a result of the e-mail messages, the Finance Branch found 68 transactions were official in nature and 37 were improper. Of the improper transactions, 8 were referred to the Special Counsel for further review in the normal course of business. An additional 25 improper transactions were referred to the Special Counsel en masse in October 2010. For the remaining 4 transactions, it appears that there was no referral to the Special Counsel.

We generally found that the review of transactions by merchant codes is operating sufficiently as an internal control. We question, however, the determination that 13 transactions were a proper use of the travel card. Those transactions were related to official business when the employee was not in travel status. The transactions included conference and training fees, professional liability insurance, and case handling expenses. As noted again below, the Federal Travel Regulation does not give the NLRB the discretion to allow the employees to use the travel card for these types of charges.

Recommendations

We recommend that the Finance Branch Chief:

2. Cease allowing the use of the travel card for expenses that are not related to official travel.
3. Refer all past due cardholders and suspected travel card misuse to the Special Counsel.
4. Document the delinquent account and merchant category code reviews in a travel card management plan.

Management's Comments

Management disagreed with Recommendation 3. Management's response stated that they believe it would be inappropriate and unnecessary to refer initial questions regarding uses of the travel card to another party without first allowing the employee to resolve the issue or permitting the Division Director or Office Head to determine the best course of action to take regarding an employee, in consultation with the appropriate individuals.

Office of Inspector General Response

We do not agree with management. The review by the Special Counsel will ensure that managers across the Agency apply the same standards in determining if suspected travel card misuse involves misconduct. In our view, the Special Counsels have developed an expertise in the area of travel card misuse that should be utilized through a collaborative environment to address these matters. We are unaware of any adverse consequences that could arise from taking the recommended action to avoid situations that may cause disparate treatment of Agency personnel.

CREDIT CHECKS

Agencies are required to assess the creditworthiness of an employee before the employee is issued a travel card. Agencies are also required to set a policy for restricting card use for employees with a credit score less than 660. The NLRB's policy is that employees who have a credit score of

less than 660 receive a \$1,000 credit limit and \$200 cash advance withdrawal total during a billing cycle.

The Agency had 131 new travel cardholders in FY 2010. The Finance Branch was able to document that credit checks were conducted for all but two of those employees. After we brought the lack of documentation for the two employees to the attention of Finance Branch officials, they conducted a credit check for each employee.

We reviewed the credit checks conducted by the Finance Branch and found that each of the new cardholders with a credit score below 660 had a credit limit of \$1,000. We also found that all but one of the new cardholders with a credit score less than 660 also had a \$200 cash advance limit. This single error in setting the cash advance limit was found by the Finance Branch and corrected during the audit.

TRAINING

OMB Circular A-123, Appendix B, states that all program participants, including cardholders and travel card managers, must receive travel card training. The general training requirements for all travel card programs are that all travel cardholders be trained prior to receiving the travel card; that travel cardholders receive refresher training at least every 3 years; and that travel cardholders certify that they have received the training, understand the regulations and procedures, and know the consequences of inappropriate actions.

The NLRB does not have a travel card training program. According to the Finance Branch officials, employees are expected to take the on-line training that is referenced in the pamphlet that is provided with the travel card. When we reviewed the pamphlet, we could not find an Internet Web site address for travel card training.

Although not mentioned by Finance Branch officials, we also reviewed APC 08-04 and found that it provides the location for on-line training sponsored by the General Services Administration (GSA) and notes that "[t]ravelers should familiarize themselves with this helpful site." We reviewed the GSA Web site and found that it provides comprehensive training and testing as well as a certificate upon completion.

We do not believe that noting the GSA Web site in an APC meets the OMB requirements for a training program.

Recommendation

We recommend that the Finance Branch Chief:

5. Implement a travel card training program that meets OMB requirements.

SEPARATED EMPLOYEES

OMB best practices include establishing controls to ensure that travel card accounts are canceled when an employee retires or leaves the Agency.

The Agency does not have written procedures regarding separated employees. What occurs when an employee separates depends on whether the employee is in a field office or at Headquarters. Finance Branch officials stated that for field employees, the Office Manager sends an e-mail message to the Finance Branch stating that the employee is leaving the Agency. The Finance Branch then closes the employee's travel card account in the Citibank system and requests that the Office Manager shred the travel card.

Finance Branch officials stated that when Headquarters employees separate, NLRB Form 4197, Certification for Release of Final Salary Check, is used. If processed correctly, the form is routed through the Finance Branch, and a Finance Branch official would certify on the form that the travel card was returned. The Finance Branch then closes the employee's travel card account in the Citibank system and shreds the travel card.

Sixty-nine employees with travel cards separated from the Agency during FY 2010. We found that 14 (20 percent) of the travel card accounts were closed either before or on the day that the employee separated. We also found that 20 (29 percent) of these accounts were not closed. Below is a table of when accounts were closed as compared to the date the employee separated from the Agency.

	Number	Percent	Headquarters	Field Office
Account not closed	20	28.99	4	16
Between 90 and 284 days	4	5.80	1	3
Between 31 and 90 days	1	1.45	0	1
Between 8 and 30 days	13	18.84	2	11
Between 1 and 7 days	17	24.64	2	15
On the day of Separation	2	2.90	1	1
Before separation	12	17.39	7	5
	69	100.00	17	52

Recommendation

We recommend that the Finance Branch Chief:

6. Implement written procedures for closing separated employees' travel card accounts.

IMPROPER USE

The Federal Travel Regulation states that employees are required to use the travel card for expenses directly related to official travel, but employees may not use the travel card for personal reasons while on official travel.

To determine whether employees used their travel card for other than official travel expenses, we reviewed transactions with merchant codes that are inconsistent with official travel, transactions on weekends and holidays, and transactions that occurred in or close to the employee's duty station city. For these transactions, we determined whether the employee was on official travel and whether the charge was consistent with official travel.

In total, we identified 534 transactions totaling \$22,219.99 that were not related to official travel. We also identified 44 transactions totaling \$12,789.62 made for official or professional expenses that should not have been charged to the travel card.

Merchant Codes Inconsistent with Official Travel

As described earlier, merchant codes are established by the banks to identify different types of businesses. Although the review by Finance Branch officials of the transactions by merchant codes appears to be sufficient, we completed a similar review of the transactions with a slightly different selection criterion. Some of the codes that we used that are not used by the Finance Branch included bowling alleys, fines, government services, wrecking yards, art supplies, and religious stores. We also excluded codes used by the Finance Branch such as grocery stores, drug stores, and drinking places.

Our review identified 447 questionable transactions. Of those transactions, 352 were also found in the Finance Branch's review of transactions by merchant codes.

After reviewing each of those transactions, we found that 75, totaling \$3,465.99, appear to be for personal expenses that were not directly related to official travel. Forty-one of these, totaling \$2,797.81, occurred while the employee was on official travel. Examples of transactions include purchases at theaters, museums, clothing stores, book stores, and auto repair facilities.

We also found that 44 transactions related to case handling and other official expenses occurred when the employee was not on official travel. These expenses largely consisted of continuing professional education and office supplies. The Federal Travel Regulation does not give the NLRB the discretion to allow employees to use the travel card for these types of transactions.

Weekend and Holiday Transactions

We compared 818 travel card transactions that occurred on weekends and holidays against employees' travel claims to determine if the transaction occurred while the employee was on official travel. We found that 54 weekend transactions, totaling \$2,920.14 and 4 holiday transactions, totaling \$1,092.59, were not for official travel. These transactions were at gas stations, food stores, hotels, restaurants, and car rental agencies. Because these transactions had merchant codes similar or identical to

those for official travel, Finance Branch officials would not identify them as potentially improper transactions.

Local Transactions

We also compared 883 transactions made in the employees' duty station city. We tested all of these against employees' travel claims and found that 183 transactions, totaling \$5,269.71, were not related to official travel. We also identified 189 transactions, totaling \$5,469, that occurred near, but not directly in, the employees' duty station city were not related to official travel. As with the weekend and holiday transactions, Finance Branch officials would not identify these transactions as potentially improper.

Cash Advances

Other than the requirement that an employee use the travel card for expenses only related to official travel, we were unable to find any specific guidance on the use of the travel card for cash advances.

For the purpose of testing the reasonableness of employee's cash advance activity, we determined that 4 days before travel would be a reasonable time period as to be generally related to official travel. For the amount, we compared the amount of the cash advance to the amount that the employee was reimbursed.

We tested all 192 cash advance transactions totaling \$27,035.40 from 66 employees who had cash advances. The table below details the testing results:

Result	Transactions	Percent	Amount	Percent
Related to official travel	163	84.90	23,032.80	85.19
Not related to official travel	16	8.33	2,148.35	7.95
Amount exceeds typical expenses	6	3.13	344.75	1.28
Between 5 and 8 days before travel	6	3.13	1,407.50	5.20
After travel period	1	0.51	102.00	0.38
Total	192	100.00	27,035.40	100.00

Recommendation

We recommend that the Finance Branch Chief:

7. Implement a written policy containing specific guidance for the use of cash advances.

MANDATORY USE

Employees are required by the Federal Travel Regulation to use the Government contractor-issued travel cards for official expenses unless an exemption exists. Employees are exempt from this requirement if they travel five times a year or less. Agency officials stated that no other employees had been granted an exemption.

A statistical sample of hotel and rental car charges was tested to determine whether travel cards were used as required. A statistical sample was used because we believed that the likelihood of identifying employee misconduct that would result in disciplinary actions was low. The database contained 2,668 transactions related to lodging and car rental expenses. A 90 percent confidence rate resulted in a sample size of 78 items. The 90 percent confidence level is consistent with Government Accountability Office guidance and our expected deviation rate. The results of our test can be projected to the population.

We compared the sampled lodging and car rental expenses to the employee's travel card activity to determine whether those charges were paid using the travel card. We also reviewed the Citibank cardholder database to determine whether the traveler had a travel card and reviewed the employee's travel history to determine whether, based on their travel history, they should have had a travel card.

We found that 23 percent of the hotel and rental car expenses were not charged to the employees' travel card as required by the Federal Travel Regulation. We observed that three of the employees involved in those transactions reported his or her travel card missing and one should have been issued a travel card, but had not.

Recommendation

We recommend that the Finance Branch Chief:

8. Implement written procedures to monitor whether employees are using their travel card for official travel expenses.

REBATES

The NLRB receives a quarterly rebate from Citibank that is based on net cardholder charge volume. We reviewed these rebates to determine whether the rebates were recorded accurately and timely into the Agency's financial management system and supported by documentary evidence.

The Agency received quarterly payments totaling \$8,379.51 in FY 2010. These amounts were recorded accurately and timely.

APPENDIX

UNITED STATES GOVERNMENT
National Labor Relations Board
Division of Administration
Memorandum



TO: David P. Berry
Inspector General

FROM: Manisha Tuli *Manisha E-Tuli*
Finance Officer

DATE: March 15, 2011

SUBJECT: Response to Draft Audit Report – Travel Card (OIG-AMR-66)

This is in response to your memo dated February 14, 2011, in which you requested comments regarding the audit of the NLRB's Travel Card Program. In your memo, you requested that we provide comments on the findings of the report and indicate our agreement or disagreement with the report's recommendations.

We have reviewed the report, and we have no comments regarding the findings of the reports.

Our comments regarding the report's recommendations are as follows:

1. Implement a written travel card management plan that meets OMB requirements.

The Finance Branch drafted a Travel Card Management Plan and submitted it to OMB on February 7, 2011. However, the plan is currently being revised to address those areas noted in the audit report as being non-compliant. Once revision is complete and the plan receives management approval, it will be re-submitted to OMB and a copy will be provided to the Office of the Inspector General (OIG).

2. Cease allowing the use of the travel card for expenses that are not related to official travel.

The Finance Branch currently conducts a review of all expenses charged to the travel cards by analyzing a series of reports provided by Citibank. E-mail inquiries are sent to those cardholders with questionable activity, requesting an explanation and any documentation regarding the charge. In the majority of instances, the Finance Branch is usually able to ascertain if the charges are legitimate or not and take action, as appropriate.

The Finance Branch will continue to work with managers to ensure that travel cardholders are informed regarding the proper use of the travel card, that it is for official travel expenses only, and not for non-travel related expenses, official or otherwise.

The Finance Branch also reviews the Merchant Category Codes (MCC) monthly. The list will be reviewed to add any MCC codes, as necessary.

3. Refer all past due cardholders and suspected travel card misuse to Special Counsel.

We disagree with this recommendation. Currently, Finance Branch staff review the monthly detail reports from Citibank, and the Finance Officer sends an e-mail inquiry to any employee who appears to have used the card inappropriately. If no response is received, or the explanation the employee offers does not seem reasonable, the information is forwarded to the employee's Division Director/Office Head, or designee. We expect the Division Director/Office Head, or designee to address the situation with the employee and inform the Finance Officer regarding the action taken. Most issues and problems can be resolved at this level. We believe it would be inappropriate and unnecessary to refer initial questions regarding uses of the travel card to another party without first allowing the employee to resolve the issue or permitting the Division Director/Office Head/Designee to determine the best course of action to take regarding an employee, in consultation with the appropriate individuals.

The same procedure will be followed for past due accounts. However, for past due accounts, Citibank takes action at some point and either revokes or cancels the cardholder's travel card.

4. Document the delinquent account and merchant category code reviews in a travel card management plan.

While the Finance Branch does conduct reviews of travel card activity, delinquent accounts, and MCC codes, those procedures are not documented in the travel card management plan. The plan is currently being revised, and these procedures will be included in the plan.

5. Implement a travel card training program that meets OMB requirements.

The Finance Branch has drafted an Administrative Policy Circular (APC) that will require all new applicants for a travel card to complete the travel card training offered online by GSA prior to applying for the card and to attach the certificate of training to the application when submitting it for processing.

Also, current cardholders will be required to complete the same training module within three months of the issuance of the APC and to provide proof of training to the Finance Branch. Under this policy, refresher training must be completed by all cardholders every three years.

The APC is presently undergoing management review and, once approved, the unions will be notified, as appropriate. The OIG will be provided a copy of the final procedures once agreement has been reached with the unions.

The current APC on travel does encourage employees to complete the online training, but it will now be a requirement in order to either receive or maintain a government-issued travel card.

6. Implement written procedures for closing separated employees' travel card accounts.

The Finance Branch has developed written procedures for closing separated employees' accounts and will include them in the revised Travel Card Management Plan. Once the plan is approved, the OIG will be provided a copy.

7. Implement a written policy containing specific guidance for the use of cash advances.

The Finance Branch is in the process of developing written procedures regarding use of cash advances. Currently, the Finance Branch reviews the travel status of an employee when a cash advance is taken by monitoring the Citibank reports. Once the written procedures are completed and vetted by both management and the unions, the OIG will be provided a copy.

8. Implement written procedures to monitor whether employees are using their travel card for official travel expenses.

The Finance Branch currently does monitor employees' use of their travel cards by reviewing the Citibank Detailed Account Cycle Report for weekend, holiday, and local transactions and the MCC code listing as well for possible additions. The Finance Branch will develop written procedures documenting its current practice and provide the OIG a copy.

In conclusion, we would note that FY2010 was an unusually high volume year of travel card transactions. There were 9 conferences that were held in FY2010 in addition to mission-related travel.

If you should have any questions regarding any of the above, please do not hesitate to contact me. Thank you for the opportunity to comment on the draft report.

cc: The Board
Acting General Counsel
Gloria Joseph